paycheck at the current spending and the current tax rate on the American people. My brother takes home today only about 45 percent of his paycheck. This is not a legacy that we want to leave to our children. In the tax relief balanced budget plan that is coming before this body this body gives back 97 percent of tax relief to those earning less than \$100,000.

Mr. Speaker, \$100,000 is a lot of money for a lot of people, but it also gives 72 percent of the tax relief for families earning between \$20,000 and \$75,000. Our colleagues on the other side, there are those that voted against a balanced budget, those who voted against welfare reform. What we call the liberal faction and leadership of the Democrat Party would say that we are giving only a tax break for the rich. If you take a look at Karl Marx's Communist manifesto, the class warfare, the ideals of union from control of private property right on down the line is class warfare and controlling the American people. What we are trying to do is give tax relief to the American people that are paying taxes.

We went through a pretty violent debate in this body on welfare reform, but yet my colleagues on the other side that support a socialist model for this country would have us believe that people that do not pay any taxes should get back tax relief. Well, we had a welfare reform package. What this package does is the hard-working people that are projected to only get 10 percent of their dollars in their paycheck have some tax relief, and that is

is what is focused.

If we take a look at Japan, 1 in 11 workers works for the government; in France, 1 in 4. Now you see what kind of government that was elected in France over these last few weeks. France is controlled now by the socialists and the Communists that support big government and control of private property and on down the line. When they talk about Mr. Sweeney and the AFL-CIO, who do they represent? They represent government workers, and I would tell Mr. Sweeney that if he would support the Government officials and government workers necessary to do the legitimate works of the Constitution and this country, he would find a lot of Republican support. But to go out and fight for additional power for bigger government, for higher taxes, he is going to meet resistance.

And my colleagues on the other side just do not get the message that we want lower taxes on the American people to stimulate growth, to put dollars in their pocket, not the Federal Government. If we take a look at the legitimate functions of this country, then we supply the workers to do that, then I think we can come up with tax relief for all. Ninety-seven percent, 97 percent of the tax relief, goes to families earning less than \$100,000; 72 percent less than \$75,000, down to \$20,000, and those that do not get or pay taxes do not get tax relief. That is a form of

welfare. They get all of the other benefits from the Federal Government, but yet the burden of those people trying to send their children to school, trying to put food on the table, trying to do the things that you and I and every other American wants to do is being stymied by an oversized government, by overtaxes and regulation.

That is what this bill does, Mr. Speaker. It gives tax relief back to the American people that are paying the taxes, not nonpaying tax.

The SPEAKER pro tempore. Under a previous order of the House, the gentlewoman from Florida [Ms. Ros-LEHTINEN] is recognized for 5 minutes.

[Ms. ROS-LEHTINEN addressed the House. Her remarks will appear hereafter in the Extensions of Remarks.]

The SPEAKER pro tempore. Under a previous order of the House, the gentlewoman from Texas [Ms. JACKSON-LEE] is recognized for 5 minutes.

[Ms. JACKSON-LEE of Texas addressed the House. Her remarks will appear hereafter in the Extensions of Remarks.]

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Connecticut [Mr. GEJDEN-SON] is recognized for 5 minutes.

[Mr. GEJDENSON addressed the House. His remarks will appear hereafter in the Extensions of Remarks.]

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Florida [Mr. Goss] is recognized for 5 minutes.

[Mr. GOSS addressed the House. His remarks will appear hereafter in the Extensions of Remarks.

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Michigan [Mr. LEVIN] is recognized for 5 minutes.

[Mr. LEVIN addressed the House. His remarks will appear hereafter in the Extensions of Remarks.]

The SPEAKER pro tempore. Under a previous order of the House, the gentlewoman from Washington Mrs. LINDA SMITH] is recognized for 5 minutes.

[Mrs. LINDA SMITH of Washington addressed the House. Her remarks will appear hereafter in the Extensions of Remarks.]

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from New York [Mr. QUINN] is recognized for 5 minutes.

[Mr. QUINN addressed the House. His remarks will appear hereafter in the Extensions of Remarks.]

The SPEAKER pro tempore. Under a previous order of the House, the gen-

tleman from Maryland [Mr. WYNN] is recognized for 5 minutes.

[Mr. WYNN addressed the House. His remarks will appear hereafter in the Extensions of Remarks.]

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Wisconsin [Mr. NEUMANN] is recognized for 5 minutes.

[Mr. NEUMANN addressed the House. His remarks will appear hereafter in the Extensions of Remarks.]

TAX RELIEF FOR THOSE WHO NEED IT

The SPEAKER pro tempore. Under a previous order of the House, the gentlefrom Connecticut woman DELAURO] is recognized for 5 minutes.

Ms. DELAURO. Mr. Speaker, a com-

prehensive tax bill says a lot about what the priorities of our Nation are, what the values of our Nation are, in the same way that achieving a balanced budget agreement talks about who we are. The devil, if you will, is in the details, in that one has to take a look at how these concepts translate into actuality, and they determine in large measure of what our priorities and what our values are. They do not exist just by themselves.

When you look into it, whether it is a balanced budget agreement or when you look into the tax cut package, you get a sense of what the priorities and values of this country are, and we have to be clear about what those values are as a Congress and as a nation.

American middle-class families, people who are working hard, playing by the rules, are looking at the various tax proposals that are on the table at the moment and they are in fact won-

dering "Who is on my side?"

The tax proposal that has been made by the Republican majority says to the American public that they are on the side of the wealthiest Americans. Under the Republican bill, over half of the tax benefits go to 5 percent of Americans, those who are making over \$247,000 a year. An additional quarter of the tax cuts go to families making between \$75,000 and \$250,000 a year. That means that the rest of the American people have to share what is left over. Under the Republican plan, the 80 percent of Americans at the lowest end of the income scale receive less than 20 percent of the tax benefits. This is simply wrong.

Democrats have proposed an alternative tax package whose benefits are targeted directly to working middleclass families. The message from the Democratic side of the aisle is that we are on their side, the message to working families today. These are just not my words. I might add that there have been a number of newspaper accounts in the last several days that comment on the Republican tax proposal.

The Philadelphia Inquirer says, and this is Thursday, June 12: "Bill Archer's Gift Horse: The Congressman's

tax cut plan looks good now, but in the long term only the rich will benefit. Average Americans would be the biggest winners, says U.S. Representative BILL ARCHER. Under his new tax cut plan, he has got a tax breakout there that shows three-quarters of tax relief going to households that earn less than 575,000 a year. Quote, sounds nice, but it is bogus. What he unveiled this week ought to be called the Tax Relief of the Money Class Act," end quote.

The New York Times, June 11, 1997, describes the tax cut plan proposed by the Republican majority as a favor-therich tax plan. It says that the tax writing committee has come up with a proposal that barely eases the strain on middle-class families while showering the rich with benefits. To finance cuts in capital gains and inheritance taxes, Mr. ARCHER has held tax benefits for others at a minimum level.

The Washington Post, June 11: "A bad tax bill gets worse," with the same kind of commentary.

The point is that we do have an opportunity with wanting to provide tax relief for working middle-class families today, and it would appear that the tax cut proposal by the Republican majority is not one that in fact meets the needs of working middle-class families, and in fact that the Democratic alternative looks at education tax cuts, looks at child care tax cuts, looks at a child care dependent tax credit that helps working families today, that focuses a capital gains tax cuts at small businesses, small farmers as well as the estate tax or inheritance tax, or, as my colleagues want to say, the death tax. which provides specifically targeted tax cuts at small farmers, small businesses, and provides the opportunity for those, in fact, who are working and, as I said, playing by the rules, to have

the opportunity to get some tax relief. It would be wonderful if we could provide everyone with tax relief. The 5 percent of the wealthiest Americans in this country at this time do not need to have the opportunity for that relief in the same way that working families do today.

ELIMINATING BURIAL RIGHTS FOR DEATH PENALTY CONVICTS

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Michigan [Mr. KNOLLENBERG] is recognized for 5 minutes.

Mr. KNOLLENBERG. Mr. Speaker, I rise today to introduce legislation that strikes at the very heart of our Nation. It saddens me to rise and offer this today, but it is the right thing to do for the veterans of our country who have given too much for us.

The most heinous domestic terrorist act ever committed ripped apart the insides of our Nation. I am referring to the Oklahoma City bombing, which will always be ingrained in our hearts, our minds, and our souls. Yet, after speaking with veterans and military

leaders, we have found out that the criminal who committed this dastardly act which killed 168 people, many of whom were innocent children, can receive, I repeat can receive, the military honor of burial, the military honor of burial in a veterans' cemetery after he receives the death penalty sentence.

Mr. Speaker, I and several of my colleagues have introduced legislation to make sure McVeigh, and other death penalty convicts like him, cannot receive the honors that our fallen heroes have deserved and have been granted. Our Nation's veterans cemeteries are a sacred ground. They are a solemn and sad reminder of the price our Nation has had to pay for the freedom that we enjoy every day. While veterans who commit certain criminal offenses forfeit their benefits, McVeigh could have still received them and received burial at Arlington National Cemetery.

Mr. Speaker, we could not allow that to happen. Too many people whose lives were taken in the name of freedom made the ultimate sacrifice for us. They are placed in that sacred ground. It is not fitting to allow the likes of Timothy McVeigh in their company.

I ask my colleagues to join my effort and cosponsor my bill, and all Members on both sides of the aisle, to eliminate these burial rights for death penalty convicts.

H.R. 100, THE GUAM COMMONWEALTH ACT

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Guam [Mr. UNDERWOOD] is recognized for 5 minutes.

Mr. UNDERWOOD. Mr. Speaker, today is June 19, 1997 here in the U.S. mainland, but on Guam it is June 20. June 20 is the 99th anniversary of the arrival of the first Americans on Guam in the capacity of bringing U.S. Government to the Island of Guam. On June 20, 1898, Captain Glass led three ships into Apra Harbor in Guam and he proceeded to fire some shots, as part of the Spanish-American War. He fired some shots at an abandoned fort. He did not know that the fort had long since been abandoned.

The Spanish authorities, not really even knowing that there was a Spanish-American War, sent out a small delegation of boats to ironically apologize for not being able to return what they assumed was a naval salute, announcing the arrival of the American ships.

Now, since the arrival of Captain Glass and subsequently, the next day on June 21, 1898, the party landed actually on Guam, raised the American standard and secured a surrender from Captain Marina and the Spanish troops some Chamorros, and native Chamorros who were also part of a Spanish militia, the militia was disbanded and Captain Glass sailed away with the understanding that Guam was now part of the emerging American empire. This became formally a part of the instrument of the Treaty of Paris, which ended the Spanish-American War.

In the intervening 99 years, the political status of Guam remains a matter of some interest here in Washington DC, but of vital concern to the people I represent. These 99 years has been a time period where we have endured a Japanese occupation during World War II, where we endured a government by naval officials and under the Department of the Navy; we also endured civilian governors that were selected by the President and only as late as 1970 were the people of Guam granted the authority to elect their own governor.

But in this intervening 99 years we have not had a process to resolve our political status. We have had 99 years with no process for the final act of self-determination for the people of Guam, and we have had 99 years of a lack of resolution about what Guam's future is within the context of the American family, or perhaps even beyond the American family.

It is for this reason that I have introduced H.R. 100 in this Congress, and of course H.R. 100 is numbered in honor of the 100th anniversary of the taking of Guam by U.S. authorities, which will be commemorated and celebrated next year in 1998.

My bill, my commonwealth bill, represents the thinking of the people of Guam about not only the new level of political autonomy they wish to reach within the American family, but also a process, outlines a clear and defined process for how Guam's final political self-determination would be carried out and would be finally consummated.

Guam deserves this, not only because they have been loyal U.S. citizens, but because it is in the American national interests to do so. Guam not only continues to remain a vital strategic part of America's forward presence in Asia, Guam also, the challenges that are presented by territories to the American family is to perfect American democracy in those areas that are not really represented by the Stars and Stripes.

So I ask all of my colleagues and Members of this body to cosponsor H.R. 100. We have the promise of a hearing on this measure by the gentleman from Alaska [Mr. YOUNG], chairman of the Committee on Resources, and that hearing will hopefully occur sometime next month.

So I ask my colleagues to consider cosponsoring H.R. 100, the Guam Commonwealth Act.

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Illinois [Mr. DAVIS] is recognized for 5 minutes.

[Mr. DAVIS of Illinois addressed the House. His remarks will appear hereafter in the Extensions of Remarks.]

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Nevada [Mr. ENSIGN] is recognized for 5 minutes.